

Several tax breaks for working families have been passed under the 111th Congress, and were signed into law under the American Recovery and Reinvestment Act.

These include:

- **Alternative Minimum Tax Relief:** This tax relief protects nearly 26 million middle-class families from being affected by the alternative minimum tax. I led an effort to ensure this provision was included in the bill.
- **First Time Homebuyers:** This tax credit helps people achieve their dream of homeownership by enhancing the current first-time homebuyer tax credit by increasing it to \$8,000 (up from \$7,500) and by removing the repayment requirement.
- **Making Work Pay Tax Cut:** This tax cut provides immediate and sustained relief to about 95 percent of American workers and their families through a refundable tax credit of up to \$400 per worker (\$800 per couple filing jointly), phasing out completely at \$190,000 for couples filing jointly and \$95,000 for single filers.
- **Child Tax Credit:** This tax cut expanded the Child Tax Credit to cut the taxes for the families of more than 16 million children—providing a new tax cut for more than 6 million children and increasing the existing credit for more than 10 million children.
- **American Opportunity College Tax Credit:** This tax credit helps more than 4 million additional students attend college with a new, \$2,500 college tax credit for eligible families. As a result, the nearly one-fifth of high school seniors who currently receive no tax credit will receive a tax cut to make college more affordable. These tax credits phase out completely at \$90,000 for individuals and \$180,000 for couples filing jointly.
- **Auto Sales Tax Deduction:** This tax break provides for a tax deduction for state and local sales taxes and excise taxes paid on the purchase of new cars, including light trucks and motor homes.

- **Energy Efficiency Home Tax Credits:** This tax break promotes energy efficient investments in homes by extending and expanding tax credits through 2010 for investments such as new furnaces, energy-efficient windows and doors, or insulation. This increases the credit from 10 percent to 30 percent of the cost of the investment and raises the credit cap from \$500 to \$1,500, helping to save families money on their energy bills.